

Reported Recommending
Ind. Postponed
Passed Senate
Failed to Pass Senate
Passed House
Failed to Pass House

Senate File 373

February 26, 1947.
Passed on File.

By ROCKHILL and ZASTROW.

A BILL FOR

An Act to amend section four hundred twenty-eight point one
(428.1), Code 1946, relating to listing of property for
taxation purposes.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section four hundred twenty-eight point one
2 (428.1), Code 1946, is hereby amended by striking the period
3 at the end of paragraph four (4) and inserting in lieu thereof
4 a comma and by adding thereto the following: "but the situs
5 of such personal property for taxation purposes shall continue
6 to be at the domicile of the decedent at the time of death
7 until any such estate is closed or the personal property
8 thereof is distributed.